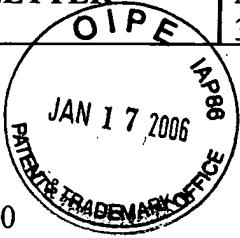


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TRANSMITTAL LETTER

Atty Docket No.:
3376/46

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450



Re: Applicant(s) : Mehmet Karaul
Appl. No. : 09/935,118
Filing Date : August 22, 2001
Title : INTERNET PROTOCOL BASED WIRELESS CALL
PROCESSING

Kindly file the annexed papers indicated below:

Response to Non-Compliant Amendment dated December 12, 2005 (10 pages)

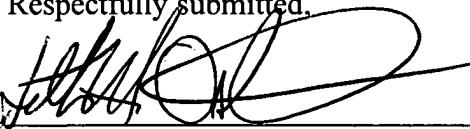
The fee has been calculated as follows:

	Claims Remaining after Amendment	Claims Paid for	Extra	Rate (Sm. Ent.)	Fee	Rate	Fee
Total	20	20 =	0	x \$25	\$	x \$50	\$0
Indep.	6	3 =	0	x \$100	\$	x \$200	\$0
MULTIPLE DEPENDENT CLAIM ADDED				+ \$180	\$	+ \$360	\$0
				TOTAL	\$		

The Commissioner is hereby authorized to charge any additional fees, which may be required or credit any overpayment to the undersigned attorney's Deposit Account No. 02-4270.

Respectfully submitted,

By:


Seth H. Ostrow, Reg. No. 37,410
BROWN RAYSMAN MILLSTEIN
FELDER & STEINER LLP
900 Third Avenue
New York, New York 10022
Tel: (212) 895-2000
Fax: (212) 895-2900

Dated: January 12 2006
Customer No. 29858



Atty Docket No. 3376/46
(Karaul 2-49-2-7)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Mehmet Karaul
Application No. : 09/935,118
Filed : August 22, 2001
Title : INTERNET PROTOCOL BASED WIRELESS CALL
PROCESSING
Examiner : Bob A. Phunkulh
Art Unit : 2661

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

RESPONSE TO NON-COMPLIANT AMENDMENT DATED DECEMBER 12, 2005

Sir:

Prior to examination, please amend the application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 10 of this paper.